

**REPORT OF THE AUDIT OF THE  
JESSAMINE COUNTY  
SHERIFF**

**For The Year Ended  
December 31, 2004**



**CRIT LUALLEN  
AUDITOR OF PUBLIC ACCOUNTS  
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CRIT LUALLEN  
AUDITOR OF PUBLIC ACCOUNTS

The Honorable William Neal Cassity, Jessamine County Judge/Executive  
Honorable Joe Walker, Jessamine County Sheriff  
Members of the Jessamine County Fiscal Court

The enclosed report prepared by Moore Stephens Potter, LLP, Certified Public Accountants, presents the statement of revenues, expenditures, and excess fees - regulatory basis of the County Sheriff of Jessamine County, Kentucky, for the year ended December 31, 2004.

We engaged Moore Stephens Potter, LLP to perform the audit of this statement. We worked closely with the firm during our report review process; Moore Stephens Potter, LLP evaluated the Jessamine County Sheriff's internal controls and compliance with applicable laws and regulations.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Crit Luallen".

Crit Luallen  
Auditor of Public Accounts

Enclosure





## **EXECUTIVE SUMMARY**

### **AUDIT EXAMINATION OF THE JESSAMINE COUNTY SHERIFF**

**For The Year Ended  
December 31, 2004**

Moore Stephens Potter, LLP has completed the Jessamine County Sheriff's audit for the year ended December 31, 2004. Based upon the audit work performed, the financial statement presents fairly, in all material respects, the revenues, expenditures, and excess fees in conformity with the regulatory basis of accounting.

#### **Financial Condition:**

Excess fees increased by \$46,921 from the prior year, resulting in excess fees of \$107,579 as of December 31, 2004. Revenues increased by \$369,691 from the prior year and expenditures increased by \$322,770.

#### **Deposits:**

The Sheriff's deposits were insured and collateralized by bank securities.



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## MOORE STEPHENS POTTER LLP

CERTIFIED PUBLIC ACCOUNTANTS • BUSINESS ADVISORS

The Honorable William Neal Cassity, Jessamine County Judge/Executive  
Honorable Joe Walker, Jessamine County Sheriff  
Members of the Jessamine County Fiscal Court

### Independent Auditor's Report

We have audited the accompanying statement of revenues, expenditures, and excess fees - regulatory basis of the County Sheriff of Jessamine County, Kentucky, for the year ended December 31, 2004. This financial statement is the responsibility of the County Sheriff. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Guide for County Fee Officials issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the County Sheriff's office prepares the financial statement on a regulatory basis of accounting that demonstrates compliance with the laws of Kentucky, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the revenues, expenditures, and excess fees of the County Sheriff for the year ended December 31, 2004, in conformity with the regulatory basis of accounting.

In accordance with Government Auditing Standards, we have also issued our report dated September 7, 2005, on our consideration of the County Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

*An independent member of Moore Stephens North America, Inc. –  
Members in principal cities throughout the world*

The Honorable William Neal Cassity, Jessamine County Judge/Executive  
Honorable Joe Walker, Jessamine County Sheriff  
Members of the Jessamine County Fiscal Court

This report is intended solely for the information and use of the County Sheriff and Fiscal Court of Jessamine County, Kentucky, and the Commonwealth of Kentucky and is not intended to be and should not be used by anyone other than these interested parties.

Respectfully submitted,

A handwritten signature in black ink that reads "Moore Stephens Potter, LLP". The signature is written in a cursive, flowing style.

Moore Stephens Potter, LLP

Audit fieldwork completed -  
September 7, 2005



JESSAMINE COUNTY  
JOE WALKER, COUNTY SHERIFF  
STATEMENT OF REVENUES, EXPENDITURES, AND EXCESS FEES - REGULATORY BASIS

For The Year Ended December 31, 2004

Revenues

|  |    |         |        |         |
|--|----|---------|--------|---------|
| Federal Grant  |    | \$      | 37,772 |         |
| State Grant - Kentucky Law Enforcement Foundation Program Fund |    |         |        | 71,812  |
| State Fees For Services -                                      |    |         |        |         |
| Waiting on Court   | \$ | 26,319  |        |         |
| Conveying Prisoners  |    | 4,550   |        |         |
| Return of Fugitives  |    | 5,162   |        |         |
| Summoning Witnesses  |    | 969     |        |         |
| Juror's Meals  |    | 103     |        |         |
| Arrest Fees and Mileage  |    | 1,220   |        |         |
| Sheriff Security Service                                       |    | 41,175  |        |         |
| Highway Safety Grant   |    | 375     |        |         |
| Bond Refund  |    | 112     |        |         |
| Court Cost Fees - HB 413                                       |    | 11,591  |        |         |
| Court Security   |    | 39,639  |        | 131,215 |
| Circuit Court Clerk -  |    |         |        |         |
| Fines and Fees Collected                                       |    |         |        | 9,125   |
| Fiscal Court -   |    |         |        |         |
| Election Commission  | \$ | 1,320   |        |         |
| Fiscal Court Meetings  |    | 135     |        |         |
| Victim's Advocacy Payments                                     |    | 6,974   |        |         |
| Budget Allotment   |    | 562,477 |        | 570,906 |
| County Clerk - Delinquent Taxes                                |    |         |        | 4,341   |
| Commission On Taxes Collected                                  |    |         |        | 491,756 |
| Fees Collected For Services -                                  |    |         |        |         |
| Auto Inspections   | \$ | 25,435  |        |         |
| Accident and Police Reports                                    |    | 2,151   |        |         |
| Carrying Concealed Deadly Weapon Permits                       |    | 10,125  |        | 37,711  |

The accompanying notes are an integral part of this financial statement.

JESSAMINE COUNTY  
 JOE WALKER, COUNTY SHERIFF  
 STATEMENT OF REVENUES, EXPENDITURES, AND EXCESS FEES - REGULATORY BASIS  
 For The Year Ended December 31, 2004  
 (Continued)

Revenues (Continued)

Other -

|                                    |    |        |            |
|------------------------------------|----|--------|------------|
| Executions                         | \$ | 48,510 |            |
| Dog Licenses                       |    | 35     |            |
| Sheriff Sale                       |    | 5,247  |            |
| Sheriff's 10% Add-On Fee           |    | 75,927 |            |
| Tax Bill Printing                  |    | 5,739  |            |
| Vending Machine Commission         |    | 303    |            |
| Miscellaneous                      |    | 11,339 |            |
| Loan                               |    | 39,000 |            |
| Sheriff's Service Fee              |    | 3,480  |            |
| Carrying Concealed Permit - Photos |    | 625    |            |
| Convey Prisoners (BRMH)            |    | 514    | \$ 190,719 |

Interest Earned 3,195

Borrowed Money -

State Advancement 300,000

Total Revenues \$ 1,848,552

Expenditures

Operating Expenditures and Capital Outlay:

Personnel Services -

|  |    |         |            |
|--|----|---------|------------|
| Deputy's Salaries                                | \$ | 843,982 |            |
| Kentucky Law Enforcement Foundation Program Fund |    | 59,854  | \$ 903,836 |

Employee Benefits -

Employer's Share Retirement 12,080

Contracted Services -

|                                  |    |        |        |
|----------------------------------|----|--------|--------|
| Advertising                      | \$ | 3,552  |        |
| Computer Maintenance and Support |    | 18,931 | 22,483 |

Materials and Supplies -

|                               |    |        |        |
|-------------------------------|----|--------|--------|
| Office Materials and Supplies | \$ | 16,996 |        |
| Detective Supplies            |    | 2,978  |        |
| Uniforms                      |    | 23,844 | 43,818 |

Auto Expense -

|                         |    |        |         |
|-------------------------|----|--------|---------|
| Gasoline                | \$ | 55,701 |         |
| Maintenance and Repairs |    | 48,295 | 103,996 |

The accompanying notes are an integral part of this financial statement.

JESSAMINE COUNTY  
 JOE WALKER, COUNTY SHERIFF  
 STATEMENT OF REVENUES, EXPENDITURES, AND EXCESS FEES - REGULATORY BASIS  
 For The Year Ended December 31, 2004  
 (Continued)

Expenditures (Continued)

Operating Expenditures and Capital Outlay: (Continued)

Other Charges -

|                                   |    |        |            |
|-----------------------------------|----|--------|------------|
| Postage                           | \$ | 9      |            |
| Bonds                             |    | 346    |            |
| CCDW                              |    | 5,025  |            |
| Juror's Meals                     |    | 165    |            |
| Return of Fugitives               |    | 5,589  |            |
| Training Expense                  |    | 5,102  |            |
| Dog License                       |    | 29     |            |
| Sheriff's Sale                    |    | 5,086  |            |
| Refunds                           |    | 40     |            |
| Victim's Advocacy Program Grant   |    |        |            |
| Expenditures (Personnel Services) |    | 33,596 |            |
| Miscellaneous                     |    | 2,589  |            |
| Loan Repaid                       |    | 39,000 |            |
| Sheriff's Audit                   |    | 12,941 |            |
| K-9 Training and Equipment        |    | 261    |            |
| Uniform Laundry                   |    | 10,483 |            |
| KSA Dues                          |    | 1,313  |            |
| Postage                           |    | 7,319  |            |
| Tax Bill Preparation              |    | 2,200  |            |
| Telephone                         |    | 18,100 |            |
| Radio Repairs                     |    | 2,235  |            |
| Worker's Compensation             |    | 8,680  |            |
| Sheriff's Settlement              |    | 3,000  | \$ 163,108 |
| Capital Outlay -                  |    |        |            |
| Office Equipment                  | \$ | 16,725 |            |
| Vehicles                          |    | 61,114 |            |
| Equipment - Cruiser Radios        |    | 16,339 |            |
| Firearms                          |    | 20,149 | 114,327    |

Debt Service:

|                   |  |         |
|-------------------|--|---------|
| State Advancement |  | 300,000 |
|-------------------|--|---------|

|                    |  |              |
|--------------------|--|--------------|
| Total Expenditures |  | \$ 1,663,648 |
|--------------------|--|--------------|

The accompanying notes are an integral part of this financial statement.

JESSAMINE COUNTY  
JOE WALKER, COUNTY SHERIFF  
STATEMENT OF REVENUES, EXPENDITURES, AND EXCESS FEES - REGULATORY BASIS  
For The Year Ended December 31, 2004  
(Continued)

|                                 |    |              |                |
|---------------------------------|----|--------------|----------------|
| Net Revenues                    |    | \$           | 184,904        |
| Less: Statutory Maximum         | \$ | 74,232       |                |
| Training Incentive Benefit      |    | <u>3,093</u> | <u>77,325</u>  |
| Excess Fees Due County for 2004 |    | \$           | 107,579        |
| Payments to Fiscal Court        |    |              | <u>107,579</u> |
| Balance Due Fiscal Court        |    | <u>\$</u>    | <u>0</u>       |

The accompanying notes are an integral part of this financial statement.

JESSAMINE COUNTY  
JOE WALKER, COUNTY SHERIFF  
NOTES TO FINANCIAL STATEMENT

December 31, 2004

Note 1. Summary of Significant Accounting Policies

A. Fund Accounting

A fee official uses a fund to report on the results of operations. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fee official uses a fund for fees to account for activities for which the government desires periodic determination of the excess of revenues over expenditures to facilitate management control, accountability, and compliance with laws.

B. Basis of Accounting

KRS 64.820 directs the Fiscal Court to collect any amount, including excess fees, due from the County Sheriff as determined by the audit. KRS 134.310 requires the County Sheriff to settle excess fees with the Fiscal Court at the time he files his final settlement with the Fiscal Court.

The financial statement has been prepared on a regulatory basis of accounting, which demonstrates compliance with the laws of Kentucky and is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under this regulatory basis of accounting revenues and expenditures are generally recognized when cash is received or disbursed with the exception of accrual of the following items (not all-inclusive) at December 31 that may be included in the excess fees calculation:

- Interest receivable
- Collection on accounts due from others for 2004 services
- Reimbursements for 2004 activities
- Tax commissions due from December tax collections
- Payments due other governmental entities for payroll
- Payments due vendors for goods or services provided in 2004

The measurement focus of a fee official is upon excess fees. Remittance of excess fees is due to the County Treasurer in the subsequent year.

C. Cash and Investments

At the direction of the fiscal court, KRS 66.480 authorizes the County Sheriff's office to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

JESSAMINE COUNTY  
JOE WALKER, COUNTY SHERIFF  
NOTES TO FINANCIAL STATEMENT  
December 31, 2004  
(Continued)

Note 2. Employee Retirement System

The county officials and employees have elected to participate in the County Employees Retirement System (CERS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems. This is a cost-sharing, multiple-employer defined benefit pension plan that covers all eligible full-time employees and provides for retirement, disability, and death benefits to plan members.

Benefit contributions and provisions are established by statute. Nonhazardous covered employees are required to contribute 5.0 percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 7.34 percent for the first six months and 8.48 percent for the last six months of the year. Hazardous covered employees are required to contribute 8 percent of their salary to the plan. The county's contribution rate for hazardous employees was 18.51 percent for the first six months and 22.08 percent for the last six months of the year.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65. Aspects of benefits for hazardous employees include retirement after 20 years of service or age 55.

Historical trend information pertaining to CERS' progress in accumulating sufficient assets to pay benefits when due is presented in the Kentucky Retirement Systems' annual financial report which is a matter of public record. This report may be obtained by writing the Kentucky Retirement Systems, 1260 Louisville Road, Frankfort, Kentucky 40601-6124, or by telephone at (502) 564-4646.

Note 3. Deposits

The Sheriff maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC). According to KRS 66.480(1)(d) and KRS 41.240(4), the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the Sheriff and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, and (c) an official record of the depository institution. These requirements were met, and as of December 31, 2004, the Sheriff's deposits were fully insured or collateralized at a 100% level with collateral of pledged securities held by the Sheriff's agent in the Sheriff's name.



JESSAMINE COUNTY  
JOE WALKER, COUNTY SHERIFF  
NOTES TO FINANCIAL STATEMENT  
December 31, 2004  
(Continued)

Note 4. Victims Advocacy Account

The Sheriff's office receives matching funds from the Jessamine County Fiscal Court relative to the federal grant passed through from the Kentucky Justice and Public Safety Cabinet under the Victim's Advocacy Program (see Note 7). These funds are accounted for in a separate Sheriff bank account. The balance in this account as of January 1, 2004 was \$601. During 2004, receipts (including interest) and disbursements were \$10,317 and \$10,447, respectively. The balance in the account as of December 31, 2004 was \$471.

Note 5. Drug Forfeiture Account

During 2004, the Sheriff's office received proceeds from the confiscation, surrender, or sale of real and personal property involved in drug related convictions. These proceeds may be used for certain operating expenditures (excludes personnel services and employee benefits) of the Sheriff's office. The balance in this account as of January 1, 2004 was \$1,395. During 2004, receipts (including interest) and disbursements (including a \$1,453 transfer; see Note 8) were \$857 and \$2,252, respectively, leaving a balance in the account as of December 31, 2004 of \$0.

Note 6. Tax Escrow Account

The Sheriff deposits unclaimed tax overpayments into escrow upon annual tax settlement. The funds escheat to the State after three years if not claimed. The balance in this account as of January 1, 2004 was \$3,202. During 2004, receipts (including interest) and disbursements were \$30 and \$1,216, respectively. The balance in the account as of December 31, 2004 was \$2,016.

Note 7. Federal Grant

During 2003, the Sheriff's office received a \$37,772 federal grant as passed through from the Kentucky Justice and Public Safety Cabinet under the Victim's Advocacy Program. The grant funds are for the period October 1, 2003 through September 30, 2004. During 2004, the Sheriff's office received \$28,329 under this grant. The Sheriff's office prepared final "Victims of Crime Act Financial Report" for the quarter ended September 30, 2004 indicates that the expenditures of the Sheriff's office exceeded the required match (\$9,443) under this particular grant during the grant period.

During 2004, the Sheriff's office received another federal grant as passed through from the Kentucky Justice and Public Safety Cabinet. The \$37,772 in grant funds under the same Victim's Advocacy Program requires the Sheriff's office to make a match in the amount of \$16,188 during the grant period. These grant funds are for the period October 1, 2004 through September 30, 2005. During 2004, the Sheriff's office received \$9,443 under this grant. Through the quarter ended December 31, 2004, the Sheriff's office prepared "Victims of Crime Act Financial Report" indicates that the Sheriff's office has expended match funds totaling \$3,461.

JESSAMINE COUNTY  
JOE WALKER, COUNTY SHERIFF  
NOTES TO FINANCIAL STATEMENT  
December 31, 2004  
(Continued)

Note 8. Contribution

In January 2004, the Sheriff's office received a contribution in the amount of \$10,000 from a nongovernmental entity (Purdue Pharma Technologies, Inc.). At the time the contribution was received, the Sheriff, as a peace officer, may have been prohibited by KRS 61.310 from receiving such a contribution. In July 2005, an amendment to KRS 61.310 became effective allowing the Sheriff to receive such gifts and donations provided the guidelines in the amended statute are followed.

The contribution may be used to pay for specialized training in drug diversion investigations, to facilitate undercover buys, pay informants, and for other operational expenses directly related to conducting prescription drug investigations (primarily focusing on the abuse and diversion of OxyContin®). The contribution was deposited into a separate Sheriff bank account. During 2004, receipts (including interest and a \$1,453 transfer from the Drug Forfeiture Account) and disbursements were \$11,489 and \$10,439, respectively. The balance in the account as of December 31, 2004 was \$1,050.

Note 9. Contingency

In July 2005, the United States District Court, Eastern District of Kentucky, Lexington, entered a summary judgment in favor of the Jessamine County Fiscal Court relative to an alleged violation of the plaintiff's civil rights arising out of the use of excessive force by the defendants, two Jessamine County Deputy Sheriffs and the Jessamine County Sheriff's Department. The plaintiff also alleged a violation of the right to be free from unreasonable search and seizure. In August 2005, the plaintiff appealed the summary judgment to the United States Court of Appeals for the Sixth Circuit.

It is the belief of the Sheriff's office that the claim is defensible. The plaintiff has filed the claims as a civil rights violation seeking both punitive damages and attorney's fees, neither of which are covered under the insurance policy provided to the Sheriff's office by the Kentucky Association of Counties. The ultimate resolution of this matter is not ascertainable at this time. No provision, if any, has been made in the accompanying financial statement related to this claim.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND  
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS





**MOORE STEPHENS POTTER LLP**

CERTIFIED PUBLIC ACCOUNTANTS • BUSINESS ADVISORS

The Honorable William Neal Cassity, Jessamine County Judge/Executive  
Honorable Joe Walker, Jessamine County Sheriff  
Members of the Jessamine County Fiscal Court

**Report On Internal Control Over Financial Reporting And  
On Compliance And Other Matters Based On An Audit Of The Financial  
Statement Performed In Accordance With Government Auditing Standards**

We have audited the statement of revenues, expenditures, and excess fees - regulatory basis of the Jessamine County Sheriff for the year ended December 31, 2004, and have issued our report thereon dated September 7, 2005. The County Sheriff's financial statement is prepared in accordance with a basis of accounting other than generally accepted accounting principles. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Jessamine County Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statement and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statement being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

**Compliance And Other Matters**

As part of obtaining reasonable assurance about whether the Jessamine County Sheriff's financial statement for the year ended December 31, 2004, is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Report On Internal Control Over Financial Reporting And On Compliance  
And Other Matters Based On An Audit Of The Financial Statement  
Performed In Accordance With Government Auditing Standards  
(Continued)

This report is intended solely for the information and use of management and the Kentucky Governor's Office for Local Development and is not intended to be and should not be used by anyone other than the specified parties.

Respectfully submitted,

A handwritten signature in cursive script that reads "Moore Stephens Potter, LLP".

Moore Stephens Potter, LLP

Audit fieldwork completed -  
September 7, 2005



